

**Illinois Department of Revenue
Regulations**

Title 86 Part 470 Section 470.120 Returns
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TITLE 86: REVENUE

**PART 470
THE GAS REVENUE TAX ACT**

Section 470.120 Returns

- a) Except as provided hereinafter in this regulation, every taxpayer upon whom the tax is imposed must file a return with the Department by the 15th of each month covering the preceding month. Each return shall set forth the information required to be given therein.
- b) If the taxpayer's average monthly tax liability to the Department does not exceed \$100.00, the Department may authorize his returns to be filed on a quarter annual basis, with the return for January, February and March of a given year being due by April 30 of such year; with the return for April, May and June of a given year being due by July 31 of such year; with the return for July, August and September of a given year being due by October 31 of such year, and with the return for October, November and December of a given year being due by January 31 of the following year.
- c) If the taxpayer's average monthly tax liability to the Department does not exceed \$20.00, the Department may authorize his returns to be filed on an annual basis, with the return for a given year being due by January 31 of the following year.
- d) Such quarter annual and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.
- e) Notwithstanding any other provision in this Act concerning the time within which a taxpayer may file his return, in the case of any taxpayer who ceases to engage in a kind of business which makes him responsible for filing returns under this Act, such taxpayer shall file a final return under this Act with the Department not more than one month after discontinuing such business.
- f) The return is to be made on forms prescribed and furnished by the Department and must be signed by the taxpayer or his duly authorized agent for this purpose. It is the duty of each taxpayer to obtain return forms, and failure to obtain such forms will not relieve a taxpayer from liability for any penalties attaching to failure to make any return.
- g) At the same time that the returns required by the Act are filed with the Department, the taxpayer shall pay the tax computed upon gross receipts derived from engaging in the business of distributing, supplying, furnishing or selling gas for use or consumption.
- h) Where any taxpayer furnishes services within the Act at more than one location in Illinois, he shall file a consolidated return covering business operations at all such locations, and such taxpayer will not be required, nor permitted, to file a separate return for and with respect to each such location. A taxpayer shall be required to file such supplementary schedules as the Department may require.

(Source: Amended at ____ Ill. Reg. ____, effective ____)